

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh akuntabilitas pengelolaan keuangan alokasi dana desa (ADD) dan kebijakan desa terhadap pembangunan desa. Penelitian ini dilakukan di Desa Waiburak Kecamatan Adonara Timur dengan menggunakan kuesioner yang dibagikan ke responden yang berada di lingkungan Pemerintahan Desa Waiburak.

Metode yang digunakan yaitu *purposive sampling*. Sampel yang diperoleh sebanyak 48 orang responden yang terdiri atas 38 orang laki-laki dan 8 orang perempuan dari berbagai latar pendidikan dan jabatan. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solution*).

Hasil penelitian menunjukkan bahwa akuntabilitas pengelolaan keuangan alokasi dana desa berpengaruh negatif terhadap pembangunan desa. Hasil uji tersebut tidak mendukung hipotesis yang menunjukkan bahwa akuntabilitas pengelolaan keuangan alokasi dana desa berpengaruh positif terhadap pembangunan desa karena pengelolaan keuangan alokasi dana desanya belum efektif. Selanjutnya pengujian pengaruh kebijakan desa terhadap pembangunan desa mendukung hipotesis yang menunjukkan bahwa kebijakan desa berpengaruh positif terhadap pembangunan desa karena setiap kebijakan yang dikeluarkan pemerintah desa untuk mewujudkan kesejahteraan masyarakat sangat membantu pembangunan di Desa Waiburak.

Kata Kunci: Akuntabilitas Pengelolaan Keuangan, Alokasi Dana Desa, Kebijakan Desa, dan Pembangunan Desa.

ABSTRACT

This research is aimed to examine the influence of financial management accountability of village allocation fund (ADD) and village policy to the village development. This research is conducted in Waiburak Village, East Adonara Subdistrict by issuing questionnaires to the respondents who live in Waiburak Village Government.

The method has been carried out by using purposive sampling. 48 respondents which consist of 38 men and 8 women from various educational background and position have been selected as samples. The analysis method has been done by using multiple linear regression analysis and SPSS (Statistical Product and Service Solution) application tool.

The results show that financial management accountability of village allocation funds give negative influence to the development of the village. The results of the examination do not support the hypothesis which shows that financial management accountability of village allocation funds gives positive influence to the village development because the financial management of the village allocation fund has not effective yet. Further examination of the influence of village policies to the village development supports the hypothesis that the village policy gives positive influence to the village development because every policies which have been issued by the village government to realize the welfare of the people is very helpful for the development in Waiburak Village.

Keywords: financial management accountability, village allocation fund, village policy, village development.